

**Washington State Auditor's Office**  
**Audit Report**

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**Tacoma Housing Authority**  
**Pierce County**

**Audit Period**  
**July 1, 1999 through June 30, 2000**

**Report No. 62136**

Issue Date  
**March 29, 2001**



Washington \_\_\_\_\_  
***State Auditor***  
\_\_\_\_\_  
Brian Sonntag

# Audit Summary

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

### ***ABOUT THE AUDIT***

This report contains the results of our annual independent audit of the Tacoma Housing Authority for the period July 1, 1999, through June 30, 2000.

We performed audit procedures to determine whether the Housing Authority complied with state laws and regulations, its own policies and procedures, and federal grant requirements. We also audited the financial statements and evaluated the internal controls established by Housing Authority management. Our work focused on reviewing the internal controls over areas that have the greatest potential for abuse and misuse of resources.

### ***RESULTS***

The Housing Authority complied with state and federal laws and regulations and its own policies and procedures in the areas we examined. However, we noted one issue significant enough to report as a finding:

- The Housing Authority did not adequately monitor its budget for Section 8 Voucher and Rental Certificate programs.

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# Description of the Housing Authority

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

### ***ABOUT THE HOUSING AUTHORITY***

The Tacoma Housing Authority was created in 1940 by the City of Tacoma to provide housing opportunities for eligible individuals within the City. The Housing Authority owns or manages approximately 1,720 units of housing, and provides rental assistance with U.S. Department of Housing and Urban Development (HUD) Section 8 vouchers and certificates as well as Moderate Rehabilitation programs for an additional 2,622 units. The Housing Authority does not have the power to levy taxes and, therefore, must rely upon subsidies of financial assistance from federal and state governments, as well as its own ability to issue bonds and collect rent from tenants. It's also exempt from paying taxes assessed for property and local improvement districts.

A five-member Board of Commissioners is appointed by the Mayor of the City of Tacoma and directs the affairs and activities of the Housing Authority. The Executive Director, along with the Housing Authority staff, administer the day-to-day operations of the Housing Authority and carry out the decisions made by the Board. The Housing Authority has 96 employees and operates on a \$23.5 million annual budget.

### ***APPOINTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Chair

Stanley J. Rambaugh  
Nathan R. Drake  
Norma Levingston  
Willie C. Stewart  
Hyun Um

Executive Director

Peter Ansara

### ***ADDRESS***

Housing Authority

902 South L Street  
Tacoma, WA 98405

# Audit Areas Examined

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

In keeping with general auditing practices, we do not examine every portion of the Tacoma Housing Authority's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the Housing Authority were examined during this audit period:

### ***LEGAL COMPLIANCE***

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Conflict of interest
- Insurance and bonding
- Payroll
- Long-term debt covenants
- Timely reporting
- Open Public Meetings Act
- Competitive bidding
- Authorized expenses
- Interfund transfers and loans
- Budgeting

### ***INTERNAL CONTROL***

We evaluated the following areas of the Housing Authority's internal control structure:

- Payroll
- Purchases of goods and services
- Cash receipting
- General ledger operation
- Cash disbursements for housing assistance payments
- Tenant billing
- Accounts receivable
- Property and equipment
- Electronic data processing

### ***FINANCIAL AREAS***

In addition to the financial-related work listed in other categories, we audited the following areas:

- Cash and investments
- Accounts receivable
- Overall presentation of the financial statements, accompanying notes, Financial Data Schedule, and HUD operating statements
- Interfund transactions
- Long-term debt
- Expenses
- Payroll
- Revenue, including tenant rent and federal grants

## ***FEDERAL PROGRAMS***

We evaluated internal controls and tested compliance with the following federal requirements for the Housing Authority's major federal programs. A complete list of programs is provided in the Federal Summary section of this report:

- Eligibility
- Spending grant funds for allowable purposes
- Procurement, suspension and debarment
- Cash management
- Reporting
- Special tests and provisions
- Davis-Bacon Act

# Audit Overview

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

### ***AUDIT HISTORY***

With the exception of the 1996 and 1997 fiscal years, which were audited in a two-year audit, we audit the Tacoma Housing Authority annually. We are reporting one finding for the current audit period. We reported five audit findings for the fiscal year ended 1999, none in 1998, four for the 1996-97 period, and none in 1995. Of these findings, some were repeats or partial repeats of previous findings. Housing Authority officials are taking steps to correct the conditions noted. This reflects the Housing Authority's desire and commitment to maintain a financial system with strong internal controls.

### ***CONCLUSIONS***

In addition to our financial statement audit and federal single audit, a special focus of our audit was on the Housing Authority's cash receipting, payroll, and fixed asset procedures.

In most areas, the Housing Authority complied with state laws and regulations, its own policies and procedures, and federal financial assistance requirements. However, we noted certain matters involving the internal control over fixed assets, HUD Section 8 programs, annual reporting requirements and the Family Self-Sufficiency Program that we communicated directly to management. We found one condition significant enough to report as a finding. This condition is discussed in the findings section of this report.

We appreciate the Housing Authority's prompt attention to resolving prior audit issues and its commitment to maintain strong internal controls over financial reporting and compliance. We would like to thank management and staff for their assistance and cooperation during the audit.

# Federal Summary

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

The results of our audit of the Tacoma Housing Authority are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

- We issued an unqualified opinion on the Housing Authority's financial statements.
- We noted no instances of noncompliance that were material to the financial statements of the Housing Authority.
- We issued an unqualified opinion on the Housing Authority's compliance with requirements applicable to its major federal programs.
- We reported findings which are required to be disclosed under OMB Circular A-133.
- The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$522,839.
- The Housing Authority did not qualify as a low-risk auditee under OMB Circular A-133.
- The following were major programs during the period under audit:

<u>CFDA No.</u>	<u>Program Title</u>
14.855	Section 8 Rental Voucher Program
14.857	Section 8 Rental Certificate Program
14.854	Public Housing Drug Elimination Program (EDDS)
14.866	Demolition and Revitalization of Severely Distressed Public Housing (HOPE VI)
14.850	Public Housing (consolidated conventional)



# Schedule of Federal Audit Findings

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

### **1. The Housing Authority did not adequately monitor its budget for Section 8 Voucher and Rental Certificate federal programs.**

#### **Description of Condition**

The Tacoma Housing Authority receives funding from the Department of Housing and Urban Development (HUD) for administration of federal programs (Section 8 Voucher and Rental Certificate program). The amount of this funding is estimated at the beginning of each fiscal year, and the Housing Authority receives a prorated amount each month. Throughout the year, each Public Housing Authority is responsible for monitoring program expenses against its original approved budget. If program expenses are greater or less than estimated, the Public Housing Authority should submit a revised budget in order to increase or decrease subsequent monthly requisition amounts.

Although program expenses were less than anticipated, the Housing Authority did not adequately monitor its program expenses or revise its budget. This resulted in an over-requisition of approximately \$3 million in Section 8 federal funds.

This condition was also reported last year, however, the 1999 audit was not concluded until June 2000. Accordingly, the Housing Authority did not have sufficient time to cure this condition.

#### **Cause of Condition**

The Housing Authority did not have procedures in place to adequately monitor its Section 8 budget (actual program expenses were not reconciled with requisitions).

#### **Effect of Condition**

Because the Housing Authority did not submit a revised Section 8 budget, a significant over-requisition occurred. Significant over-requisition places the Housing Authority at risk of HUD sanctions.

#### **Recommendations**

We recommend the Housing Authority monitor its Section 8 budget and submit revised requisitions, as necessary, in order to avoid excessive over-requisitions in the future.

#### **Housing Authority's Response**

*The Housing Authority has employed a new Finance Director and Finance Coordinator as well as provided training for the Section 8 programs. Procedures have also been put in place to monitor the Section 8 budget that include a reconciliation of actual monthly program expenses with the budget and if needed, submitting revised requisitions to reduce monthly prorated amounts to avoid future over-requisitions. Additionally, a revised requisition was submitted during February 2001 to avoid an over-requisition for the 2001 fiscal year.*

## **Auditor's Remarks**

We appreciate the Housing Authority's response and commitment to resolve this issue. We thank the Housing Authority's staff and management for their cooperation and assistance during our audit. We will follow up on this matter in our next audit.

## **Applicable Laws and Regulations**

HUD Handbook 7420.7, 8-6. D., states:

PHAs must estimate their minimum requirement for annual contributions accurately to achieve the highest level of cash management. The amounts requisitioned must be limited to funds absolutely needed by the PHA to minimize interest costs to the Federal Government.

# Status of Prior Audit Findings

## Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000

The status of findings contained in prior audit reports of the Tacoma Housing Authority is provided below:

Findings this audit: 1  
Findings last audit: 5  
Number of repeat findings: 1

- 1. The Housing Authority did not adequately monitor its budget for Section 8 Voucher and Rental Certificate Program.**

### Background

The Tacoma Housing Authority receives funding from the Department of Housing and Urban Development (HUD) for administration of federal programs through the Section 8 Voucher and Rental Certificate Program. The amount of this funding is estimated at the beginning of each fiscal year, and the Housing Authority receives a prorated amount each month. Throughout the year, each Public Housing Authority is responsible for monitoring program expenses against its original approved budget. If program expenses are greater or less than estimated, the Public Housing Authority should submit a revised budget to increase or decrease subsequent monthly requisition amounts.

Although program expenses throughout the year were less than anticipated, the Housing Authority did not submit a revised requisition to HUD resulting in over-requisitioning approximately \$1,755,398.

### Status

The Housing Authority has established procedures to reconcile actual program expenses with monthly requisitions. However, these procedures were not being used during the 2000 fiscal year, resulting in an over-requisition of approximately \$3 million for the current period. This finding will be repeated for the 2000 fiscal year.

- 2. Housing Authority officials have not established adequate internal control over cash receipting.**

### Background

The Housing Authority directly collects approximately \$1 million or 4 percent of its revenues at the main office. Most of this comes from tenants or other miscellaneous receipts. Our audit noted the following internal control weaknesses:

- Responsibility for accounting for deposits in the tenant accounting system was not segregated from cash-handling procedures nor were monitoring or compensating controls in place.
- Accounting records were not reconciled to cash receipt source documents.
- Receipt books issued were not reconciled to actual receipts processed.
- Receipts were not deposited in a timely manner.
- Miscellaneous receipts were recorded on unofficial receipts, instead of the Housing Authority's official, pre-numbered receipts.

## Status

- During the current audit, we noted that the Housing Authority has segregated the accounting for deposits in the tenant accounting system from the cash handling duties (property managers collect and receipt cash and another individual makes the deposit from mail-in receipts).
- Receipt books are periodically reconciled to actual payments received.
- Receipts are deposited daily.
- Unofficial receipt books have been replaced with official receipt books.

We consider this finding resolved.

### **3. The Housing Authority's financial reports and single audit report were filed late and contained inaccuracies.**

#### **Background**

The Housing Authority did not file its annual report within 150 days (November 30) of the close of its fiscal year (June 30) as detailed in state law. We received incomplete preliminary financial reports in January 2000 that contained significant discrepancies. As a result, the Housing Authority submitted several revisions of its annual report to our Office as well as to HUD. The timeline also delayed the Housing Authority's single audit report consequently missing the nine-month federal Single Audit Act's deadline of March 31.

#### **Status**

Since the prior audit, the Housing Authority has hired a new Finance Director and Finance Coordinator. Additionally, it has provided training to key personnel to aid in preparation of the annual report. Although the financial statements were not received within prescribed deadlines for the current audit, the Housing Authority met its single audit deadline. We consider this area substantially resolved and will not be repeating the finding. We will follow up on the Housing Authority's progress during our next audit.

### **4. The Housing Authority should improve internal controls and adhere to compliance requirements pertaining to the Family Self-Sufficiency Program.**

#### **Background**

The Housing Authority administered a Family Self-Sufficiency Program with 148 participants during 1999. The program requires specific portions of tenant's rent to be deposited in an escrow account for the tenant. However, the following program requirements were not met:

- The subsidiary ledger did not accurately reflect account balances for 45 of the 148 participant files.
- The subsidiary ledger did not reconcile to the general ledger. The difference between the actual account balances according to tenant files was approximately \$103,000.
- All participants did not receive annual statements informing them of the status of their escrow account.

## **Status**

- The Authority is re-calculating individual participant accounts and making necessary adjustments to the subsidiary ledgers.
- All participants received statements for the year that ended June 30, 2000.

We consider this issue substantially resolved and will not be repeating the finding. We will follow up on the Housing Authority's progress during our next audit.

## **5. Housing Authority officials have not established adequate internal control over fixed assets.**

### **Background**

The Housing Authority owns or leases approximately \$750,000 of furnishings and equipment. Housing Authority officials have not established adequate internal controls to properly safeguard and account for its assets or comply with federal requirements.

### **Status**

As of March 2001, the Housing Authority has obtained services of an external consultant to update the fixed asset system.

We consider this issue substantially resolved and will not be repeating the finding. We will follow up on the Housing Authority's progress during our next audit.

# Independent Auditor's Report on Compliance and Internal Control over Financial Reporting in Accordance with Government Auditing Standards

## Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000

Board of Commissioners  
Tacoma Housing Authority  
Tacoma, Washington

We have audited the financial statements of the Tacoma Housing Authority, Pierce County, Washington, as of and for the year ended June 30, 2000, and have issued our report thereon dated March 23, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **COMPLIANCE**

As part of obtaining reasonable assurance about whether the Housing Authority's financial statements are free of material misstatements, we performed tests of the Housing Authority's compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the Housing Authority complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the Housing Authority's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the Housing Authority and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance that are required to be reported herein under *Government Auditing Standards*.

### **INTERNAL CONTROL OVER FINANCIAL REPORTING**

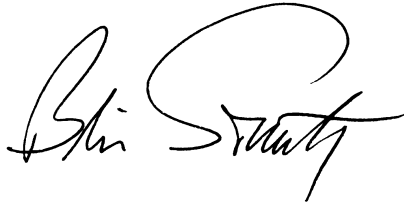
In planning and performing our audit, we considered the Housing Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

However, we noted certain matters involving the internal control over financial reporting that we have reported to the management of the Housing Authority in a separate letter dated March 23, 2001.

This report is intended for the information of management, the Board of Commissioners, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a large, stylized loop at the end.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

March 23, 2001

# Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

## Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000

Board of Commissioners  
Tacoma Housing Authority  
Tacoma, Washington

### **COMPLIANCE**

We have audited the compliance of the Tacoma Housing Authority, Pierce County, Washington, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The Housing Authority's major federal programs are identified in the Federal Summary. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Housing Authority's management. Our responsibility is to express an opinion on the Housing Authority's compliance based on our audit.

We conducted our audit in compliance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs occurred. An audit includes examining, on a test basis, evidence about the Housing Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Housing Authority's compliance with those requirements.

In our opinion, the Housing Authority complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Federal Audit Findings as Finding 1.

### **INTERNAL CONTROL OVER COMPLIANCE**

The management of the Housing Authority is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Housing Authority's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

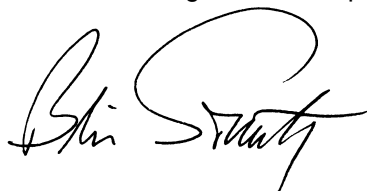


We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Housing Authority's ability to administer a major federal program in accordance with applicable laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Federal Audit Findings as Finding 1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving internal control over compliance that we have reported to the management of the Housing Authority in a separate letter dated March 23, 2001.

This report is intended for the information of management, the Board of Commissioners, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a large, stylized flourish at the end.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

March 23, 2001

# Independent Auditor's Report on Financial Statements

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

Board of Commissioners  
Tacoma Housing Authority  
Tacoma, Washington

We have audited the accompanying financial statements of the Tacoma Housing Authority, Pierce County, Washington, as of and for the year ended June 30, 2000. These financial statements are the responsibility of the Housing Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

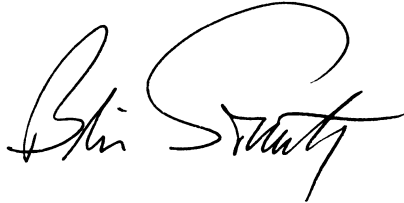
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Tacoma Housing Authority, as of June 30, 2000, and the results of its operations and the cash flows for the year then ended, in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2001, on our consideration of the Housing Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accompanying Financial Data Schedule and HUD forms 52599, 52681 and 53001 are supplemental information required by HUD. These schedules are not a required part of the financial statements. Such information has been subjected to the

auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a large, stylized "S" and a long horizontal stroke at the end.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

March 23, 2001

# Financial Statements

## **Tacoma Housing Authority Pierce County July 1, 1999 through June 30, 2000**

### ***FINANCIAL STATEMENTS***

Combined Balance Sheet – 2000  
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings – 2000  
Combined Statement of Cash Flows – 2000  
Notes to Financial Statements – 2000

### ***SUPPLEMENTAL INFORMATION REQUIRED BY HUD***

Public Housing; HUD Form 52599 (SF-169)  
Statement of Operating Receipts and Expenditures – 2000

Section 8 Vouchers; HUD Form 52681 (WA005VO)  
Year-end Settlement Statement – 2000

Section 8 Certificates; HUD Form 52681 (WA005CE)  
Year-end Settlement Statement – 2000

Section 8- Mod Rehab; HUD Form 52681 (S-0070K) (WA 005SR0002)  
Year-end Settlement Statement – 2000

Section 8- Mod Rehab; HUD Form 52681 (S-0070K) (WA 005SR0003)  
Year-end Settlement Statement – 2000

Section 8- Mod Rehab; HUD Form 52681 (S-0070K) (WA 005SR0004)  
Year-end Settlement Statement – 2000

New Construction; HUD Form 52681 (S-0061) (WA 190047001)  
Year-end Settlement Statement – 2000

New Construction; HUD Form 52681 (S-0080) (WA 190050002)  
Year-end Settlement Statement – 2000

Modernization Cost Certificate; HUD Form 53001 (WA19P0050705)  
Comprehensive Improvement Assistance Program; Comprehensive Grant Program – 2000

Financial Data Schedule  
Balance Sheet – 2000  
Revenues and Expenses – 2000

### ***ADDITIONAL INFORMATION***

Schedule of Expenditures of Federal Awards – 2000  
Notes to the Schedule of Expenditures of Federal Awards – 2000